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## MINISTRY OF FINANCE

(Department of Revenue and Company Law)

### NOTIFICATIONS

#### CENTRAL EXCISES

*New Delhi, the 17th April, 1964*

**G.S.R. 638.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts tyres for motor vehicles falling under Item No. 16 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and produced in any factory which commenced or commences manufacture for the first time on or after the 1st April, 1962, from so much of the duty of excise as is in excess of 35 per cent. *ad valorem*:

Provided that the exemption shall be limited—

- (i) in the financial year 1964-65, to the first clearances made after the 16th April, 1964,
- (ii) in any other financial year, to the first clearances made in that financial year,

not exceeding one crore of rupees in value.

[No. 89/64.]

**G.S.R. 639.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 61 of the Finance Bill, 1964, which clause has by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 61/64-Central Excises, dated the 1st March, 1964, namely:—

In the said notification, after clause (2) of the proviso, the following clause and Explanation shall be inserted, namely—

- “(2A) the rate of the special duty of excise payable on cotton yarn sized by an independent sizer shall be four-fifths of the appropriate rate for such yarn specified in the Table above.

**Explanation.**—For the purpose of this notification an independent sizer means a manufacturer who is engaged in the sizing of cotton yarn with the aid of power and who does not undertake spinning of cotton yarn or weaving or processing of cotton fabrics and has no proprietary interest in any factory engaged either in the spinning of yarn or weaving or processing of cotton fabrics”.

[No. 94/64]

**G.S.R. 640.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 38/64-Central Excises, dated the 1st March, 1964, namely:—

In the Table annexed to the said notification,—

(1) for the entry against Serial No 3(iii), the following entry shall be substituted, namely:—

(1)	(2)	(3)
(iii) above 100 deniers but not above 1100 deniers		3 00
(iv) above 1100 deniers		2 00”

(2) for the entry against Serial No. 4(ii), the following entry shall be substituted, namely:—

(1)	(2)	(3)
(ii) above 100 deniers but not above 750 deniers		6 00
(iii) above 750 deniers		3 00”

[No. 95/64.]

**G.S.R. 641.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 58/64-Central Excises, dated the 1st March, 1964, the Central Government hereby exempts with effect from the 1st April, 1964, matches specified in column (2) of the Table hereto annexed, falling under Item No. 38 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and cleared by any manufacturer for home consumption during any financial year, from so much of the duty of excise leviable thereon as is in excess of the rate specified in the corresponding entry in column (3) of the said Table:

TABLE

Category (1)	Specification of matches (2)	Rate (3)
		(per gross boxes of 50 matches)
A	Matches cleared for home consumption from a factory the output of which in the preceding financial year exceeded 4000 million matches ;	Rs. 4 60
B	Matches cleared for home consumption from a factory the output of which in the preceding financial year exceeded 500 million matches but did not exceed 4000 million matches ;	4 40
C	Matches cleared for home consumption from a factory the output of which in the preceding financial year exceeded 75 million matches but did not exceed 500 million matches ;	4 10
D	Matches cleared for home consumption from a factory the output of which in the preceding financial year did not exceed 75 million matches ;	3 75

Provided that—

- (1) in determining the rates of duty payable under this notification, account shall be taken of all matches produced in the factory during the relevant preceding financial year, whether—
  - (a) such matches were packed in boxes of 50s or otherwise, or
  - (b) the factory producing such matches was run at different times of the said financial year by different manufacturers;
- (2) if in any financial year, the total quantity of matches (whether packed in boxes of 50s or otherwise) cleared for home consumption from a factory, which on the basis of its output in the preceding financial year falls in—
  - (i) category B, exceeds the maximum specified for that category by more than 20 per cent,
  - (ii) category C, exceeds the maximum specified for that category by more than 25 per cent,
  - (iii) category D, exceeds the maximum specified for that category by 33-1/3 per cent.

the duty payable on the quantity up to that 20 per cent or 25 per cent or 33-1/3 per cent, as the case may be, shall be at the rate specified therefor in the corresponding entry in column (3) of the Table and in respect of the quantity exceeding that 20 per cent or 25 per cent or 33-1/3 per cent, as the case may be, the duty payable shall be at the rate appropriate to a factory in the next higher category;

- (3) any manufacturer who applied on or after the 1st May, 1963, but not later than the 31st March, 1964, for a licence to manufacture matches (in his factory), the splints of which are not to be made of bamboo or the boxes of which are not to be made of card board or bamboo veneers, and whose output of matches during the financial year 1963-64 exceeded 75 million matches but did not exceed 500 million matches, shall pay duty during the financial year 1964-65 at the rate appropriate to a factory falling in category B and for any subsequent financial year at the rate appropriate to a factory falling in the category next higher to the category determined for his factory on the basis of its output of matches in the relevant preceding financial year;
- (4) the category of the factory for the first financial year of production in respect of which the manufacturer applied or applies for a licence on or after the 1st April, 1964, shall be determined on the basis of the estimated production in his factory, calculated *pro-rata* for the whole financial year; and if the production for the financial year so estimated does not exceed 4000 million matches and if the matches to be manufactured are those the splints of which are not to be made of bamboo or the boxes of which are not to be made of card board or bamboo veneers, the manufacturers shall pay duty at the rate applicable to a factory falling in the next higher category.

If the category determined on the above basis is category C or D and if the actual output during the financial year exceeds the maximum limit specified for that category by a percentage more than 25 or 33-1/3 according as the category was determined is C or D, the duty on the entire quantity of matches cleared for home consumption in that financial year shall be payable at the rate applicable to a factory falling in category A or B, as the case may be;

- (5) any manufacturer who applied or applies on or after the 1st April, 1964 for a licence to manufacture matches in his factory and the rate of duty applicable for the first financial year of production has been determined in the manner laid down in clause (4), shall in any subsequent financial year pay duty at the rate applicable to a factory in the category next higher to the category determined for his factory on the basis of the output of matches in the relevant preceding financial year.

- (6) in the case of any factory using cardboard boxes, the amount of exemption shall be increased by 30 naye paise per gross of boxes;
- (7) in the case of any factory falling in category C or D the rate of exemption shall be increased—
  - (a) by 30 nP. per gross of boxes, if the match sticks are made of bamboo splints,
  - (b) by 20 nP. per gross of boxes, if bamboo veneer is used in the making of the boxes, and
  - (c) by 50 nP. per gross of boxes, if bamboo is used for both splints and veneers;
- (8) the rate of duty applicable to matches produced in a factory, the annual output of which does not exceed 500 million matches, the splints of which are made of bamboo and which are packed in boxes of 40s shall be four-fifths of the rates applicable to matches of identical description produced in the same factory but packed in boxes of 50s.

[No. 97/64.]

**G.S.R. 642.**—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely—

1. These rules may be called the Central Excise (Fifth Amendment) Rules, 1964.
2. In the Central Excise Rules, 1944, in rule 65,—
  - (a) in sub-rule (6), the words, figures and letters “If at a later stage, it appears to the proper officer that the actual output of the factory from the commencement of the financial year has exceeded the prescribed limit or that clearance from the factory has exceeded the limit to which the particular rate of concessional duty is applicable, a demand for the appropriate differential duty shall be made under rule 10A”, shall be omitted;
  - (b) sub-rule (7) shall be omitted.

[No. 98/64.]

R. N. MISRA, Jt. Secy.

**(Department of Revenue and Company Law)**

**CENTRAL EXCISES**

*New Delhi, the 17th April 1964*

**G.S.R. 643.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts paper, all sorts, falling under Item No. 17 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), produced in any factory which commenced manufacture for the first time on or after the 1st April, 1961, but before the 1st March, 1964, from so much of the duty of excise as is in excess of 85 per cent. of the duty leviable thereon.

[No. 90/64.]

**G.S.R. 644.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 32/64-Central Excises, dated the 1st March, 1964, namely:—

In the said notification—

for the words and figures "containing not less than 50 per cent bagasse in the form of pulp", the words and figures "containing not less than 40 per cent. bagasse, jute stalks or cereal straw in the form of pulp" shall be substituted.

[No. 91/64.]

**G.S.R. 645.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 45/64-Central Excises, dated the 1st March, 1964, namely:—

In the said notification—

- (i) for the words "hereby exempts cotton yarn", the words "hereby exempts cotton twist, yarn and thread" shall be substituted;
- (ii) in the Table, for the entries against Serial Nos. 3 and 4, the following entries shall be substituted, namely:—

1	2	3	4
"3	Cotton yarn of 34 or more counts but less than 40 counts . . . . .	10	45
3A	Cotton yarn of 29 or more counts but less than 34 counts .	5	40
4	Cotton yarn of 22 or more counts but less than 29 counts	Nil	30"

- (iii) in clause (3) of the proviso for the word "yarn", the words "twist, yarn or thread" shall be substituted.

[No. 92/64.]

**G.S.R. 646.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts cotton twist, yarn and thread of 29 or more counts but less than 34 counts falling under Item No. 18A, of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and used for weaving in a composite mill from so much of the duty of excise as is in excess of 50 nP. per kilogram.

*"Explanation.*—For the purpose of this notification, composite mill means a manufacturer who is engaged in spinning or weaving or processing of cotton fabrics with the aid of power and has a proprietary interest in at least two of such manufacturing activities".

[No. 93/64.]

**G.S.R. 647.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts extruded rods of aluminium falling under sub-item (b) of Item No. 27 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) from so much of the duty of excise leviable thereon as is in excess of Rs 300 per metric tonne:

Provided that no further duty shall be payable on such extruded rods if made from aluminium in any crude form in respect of which the appropriate amount of duty under sub-item (a) of the said Item has already been paid.

[No. 96/64.]

**G.S.R. 648.**—In pursuance of Rule 96J of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 49/64-Central Excises, dated the 1st March, 1964, namely:—

In the said notification, in the second proviso for the letters and figures "Rs. 46/87", the letters and figures "Rs. 15'62" shall be substituted.

[No. 99/64.]

**G.S.R. 649.**—In pursuance of Rule 96J of the Central Excise Rules, 1944, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Company Law) No. 70/64-Central Excises, dated the 7th March, 1964, namely:—

In the said notification, for the letters and figures "Rs. 37'50", the letters and figures "Rs. 12'50" shall be substituted.

[No. 100/64.]

B. N. BANERJI, Addl. Secy.